IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA RICHMOND DIVISION

----- X

In re: : Chapter 11

:

:

CIRCUIT CITY STORES, INC., et al. : Case No. 08-35653-KRH

:

Debtors. : Jointly Administered

: Judge Kevin R. Huennekens

----- X

MOTION AND SUPPORTING MEMORANDUM OF TAUBMAN AUBURN HILLS ASSOCIATES LIMITED PARTNERSHIP FOR AN ORDER (A) COMPELLING DEBTORS TO IMMEDIATELY PAY ADMINISTRATIVE RENT PURSUANT TO 11 U.S.C. §§ 365(d)(3) AND 503(b), AND (B) GRANTING RELATED RELIEF

Taubman Auburn Hills Associates Limited Partnership ("<u>Taubman</u>"), by and through its counsel, Hunton & Williams LLP, hereby moves this Court to enter an order, substantially in the form attached hereto as "<u>Exhibit C</u>," (a) authorizing and directing Circuit City Stores, Inc., one of

Benjamin C. Ackerly [VSB # 09120] J.R. Smith [VSB # 41913] Henry (Toby) P. Long, III [VSB # 75134] HUNTON & WILLIAMS LLP Riverfront Plaza, East Tower 951 East Byrd Street Richmond, VA 23219-4074 Telephone: (804) 788-8479 Facsimile: (804) 788-8218

and

J. Eric Crupi [VSB # 46782] HUNTON & WILLIAMS LLP 1900 K Street, N.W. Washington, DC 20006 Telephone: (202) 419-2143 Facsimile: (202) 778-7445

and

Andrew S. Conway THE TAUBMAN COMPANY 200 E. Long Lake Road, Suite 300 Bloomfield Hills, MI 48304 Telephone: (248) 258-7427

Counsel for Taubman Auburn Hills Associates Limited Partnership

the debtors in the above-captioned bankruptcy cases (the "<u>Debtor</u>"), to immediately pay outstanding administrative rent in the amount of \$51,608.53 owed to Taubman pursuant to Sections 365(d)(3) and 503(b) of Chapter 11 of Title 11 of the United States Code, §§ 101-1532 (as amended, the "<u>Bankruptcy Code</u>"), and (b) granting related relief, as more specifically described herein (the "<u>Motion</u>"). In support of this Motion, Taubman respectfully states as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction over this Motion pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).

BASES FOR RELIEF

2. The statutory bases for the relief requested herein are Sections 365(d)(3) and 503(b)(1)(A) of the Bankruptcy Code.

BACKGROUND

- 3. Taubman is the lessor and landlord of certain nonresidential real property located in Auburn Hills, Michigan (the "Leased Premises").
- 4. Pursuant to a lease dated May 9, 2003 (the "<u>Lease</u>"), Taubman leases the Leased Premises to the Debtor. A true and accurate copy of the Lease is attached hereto as "<u>Exhibit A</u>."
- 5. Pursuant to the Lease, the Debtor was required to pay, on the first day of November 2008, minimum rent and other monthly charges in the total aggregate amount of \$73,726.48 (the "November Rent").
- 6. On November 10, 2008 (the "<u>Petition Date</u>"), the Debtor and various of its debtor affiliates filed their respective voluntary petitions for relief under Chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the Eastern District of Virginia, Richmond Division (the "Bankruptcy Court").

- 7. The Debtor currently remains in possession of, and enjoys the use and occupancy of, the Leased Premises.
- 8. The Debtor has not paid the November Rent, and, most importantly for the purpose of this Motion, has failed to pay the portion of the November Rent comprised of the "stub" administrative rent and other related charges due and owing under the Lease for the post-petition period commencing upon November 10, 2008 and ending upon November 30, 2008, in the total aggregate amount of \$51,608.53 (the "November Administrative Rent"). A copy of an Account Status Report showing the complete breakdown of the November Administrative Rent due and owing to Taubman is attached hereto as "Exhibit B."

RELIEF SOUGHT

9. Taubman seeks this Court's entry of an order, substantially in the form attached hereto as "Exhibit C," (a) authorizing and directing the Debtor to immediately pay the November Administrative Rent owed to Taubman pursuant to Sections 365(d)(3) and 503(b) of the Bankruptcy Code, (b) authorizing and directing the Debtor to reimburse Taubman for all of its reasonable and actual attorneys' fees and costs incurred in preparing and prosecuting this Motion due to the Debtor's failure to comply with the terms of the Lease and Sections 365(d)(3) and 503(b) of the Bankruptcy Code, (c) authorizing and directing the Debtor to make all future monthly payments of administrative rent and related charges to Taubman in full on or before the first day of the month for which such administrative rent and related charges accrue, as required by the Lease, and (d) granting such other and further relief as this Court deems just and proper.

ARGUMENT

10. Section 365(d)(3) of the Bankruptcy Code provides, in relevant part, as follows:

The trustee shall *timely perform all the obligations of the debtor*, . . arising from and after the order for relief under any unexpired

Case 08-35653-KRH Doc 471 Filed 11/26/08 Entered 11/26/08 18:40:15 Desc Main Document Page 4 of 26

lease of nonresidential real property, until such lease is assumed or rejected, notwithstanding section 503(b)(1) of [Title 11 of the Bankruptcy Code].

11 U.S.C. § 365(d)(3) (emphasis added).

- 11. The unique position of the nonresidential real property lessor during the post-petition, pre-rejection period is recognized and addressed by Section 365(d)(3) of the Bankruptcy Code and reinforced through case law. As a landlord is compelled to continue post-petition performance, "the provisions of §§ 365(b)(1) and 365(d)(3) unambiguously grant priority status to this class of involuntary claimant." In re Pudgie's Dev. of NY, Inc., 202 B.R. 832, 836 (Bankr. S.D.N.Y. 1996). By explicitly calling for timely payment of all nonresidential property lease obligations, Section 365(d)(3) protects these lessors from the specter of ever-increasing losses during the post-petition, pre-rejection period. In In re Pudgie's, the U.S. Bankruptcy Court for the Southern District of New York strictly construed Section 365(d)(3) to hold that nonresidential real property lessors are entitled to immediate payment of post-petition, pre-rejection rent at the full rate expressed in the lease.
- 12. This Court and other jurisdictions have repeatedly held that Section 365(d)(3) requires the timely payment of post-petition rent as an administrative expense at the full contract rate. See In re Trak Auto Corporation, 277 B.R. 655, 665 (Bankr. E.D. Va. 2002) ("Until the debtor's leases are rejected, debtor is required to pay rent to the landlord from the date the bankruptcy petition is filed until the date the lease is rejected"), rev'd on other grounds, 367 F.3d 237 (4th Cir. 2004). Indeed, the court in Trak Auto specifically recognized that "[a] landlord may move to compel payment of pre-rejection rent under § 365(d)(3)." Id. at 669; see also In re Best Products Company, Inc., 206 B.R. 404 (Bankr. E.D. Va. 1997) ("Congress enacted § 365(d)(3) to guarantee that landlords would not be placed at a disadvantage for providing post-petition services

to the debtor"); Child World, Inc. v. Campbell/Massachusetts Trust (In re Child World, Inc.), 161 B.R. 571, 575 (S.D.N.Y. 1993) (Section 365(d)(3) fixes "the amount to be paid by debtor-tenants pending assumption or rejection of the lease at the amount provided in the lease . . . and by requiring these payments to be paid at the time required in the lease"); In re Financial News Network, Inc., 149 B.R. 348, 352 n.4 (Bankr. S.D.N.Y. 1993).

- 13. In light of the Debtor's failure to pay the November Administrative Rent to Taubman, absent an order from this Court, the Debtor will likely continue to ignore its post-petition obligations under the Lease in violation of the Bankruptcy Code. Accordingly, this Court should enter an order not only directing the Debtor to immediately pay the November Administrative Rent due to Taubman pursuant to Sections 365(d)(3) and 503(b) of the Bankruptcy Code, but also requiring the Debtor to timely pay all future administrative rent and related charges that arise under the Lease on a post-petition basis.
- 14. Furthermore, Section 34(f) of the Lease provides that the Debtor is obligated to promptly reimburse Taubman for all reasonable and actual legal fees incurred in connection with enforcing the Lease after the Debtor defaults on its obligations under the Lease. Accordingly, Taubman requests that the Debtor be directed to pay the attorneys' fees and costs incurred by Taubman in connection with filing and prosecuting this Motion.

NOTICE

15. Notice of this Motion will be given to (i) counsel to the Debtors, (ii) the Office of the United States Trustee for the Eastern District of Virginia, Richmond Division, and (iii) all parties that have requested notice of papers pursuant to Rule 2002 of the Federal Rules of Bankruptcy Procedure. Taubman submits that no other or further notice of this Motion is required.

WAIVER OF MEMORANDUM OF LAW

16. Taubman respectfully requests that this Court treat this Motion as a written memorandum of points and authorities or waive any requirement that this Motion be accompanied by a written memorandum of points and authorities as described in Rule 9013-1(G) of the Local Rules of the U.S. Bankruptcy Court for the Eastern District of Virginia.

NO PRIOR REQUEST

17. No previous motion for the relief sought herein has been made to this Court or any other court.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

Case 08-35653-KRH Doc 471 Filed 11/26/08 Entered 11/26/08 18:40:15 Desc Main Document Page 7 of 26

WHEREFORE, Taubman respectfully requests entry of an order, substantially in the

form attached hereto as "Exhibit C," (i) authorizing and directing the Debtor to (a) immediately pay

the November Administrative Rent owed to Taubman pursuant to Sections 365(d)(3) and 503(b) of

the Bankruptcy Code, (b) reimburse Taubman for all of its reasonable and actual attorneys' fees

and costs incurred in preparing and prosecuting this Motion due to the Debtor's failure to comply

with the terms of the Lease and Sections 365(d)(3) and 503(b) of the Bankruptcy Code, (c) to

make all future monthly payments of administrative rent and related charges to Taubman in full

on or before the first day of the month for which such administrative rent and related charges

accrue, as required by the Lease, and (ii) granting such other and further relief as this Court

deems just and proper.

Respectfully Submitted,

Dated: November 26, 2008

Richmond, Virginia

/s/ Henry (Toby) P. Long, III

Benjamin C. Ackerly [VSB # 09120]

J.R. Smith [VSB # 41913]

Henry (Toby) P. Long, III [VSB # 75134]

HUNTON & WILLIAMS LLP

Riverfront Plaza, East Tower

951 East Byrd Street

Richmond, VA 23219-4074

Telephone: (804) 788-8479

Facsimile: (804) 788-8218

- and -

J. Eric Crupi [VSB # 46782]

HUNTON & WILLIAMS LLP

1900 K Street, N.W.

Washington, DC 20006

Telephone: (202) 419-2143

Facsimile: (202) 778-7445

- and -

7

Andrew S. Conway
THE TAUBMAN COMPANY
200 E. Long Lake Road, Suite 300
Bloomfield Hills, MI 48304
Telephone: (248) 258-7427

COUNSEL FOR TAUBMAN AUBURN HILLS ASSOCIATES LIMITED PARTNERSHIP

CERTIFICATE OF SERVICE

I hereby certify that on November 26, 2008, a true and complete copy of the foregoing was filed and served electronically using the Court's ECF System and was sent by first class mail, postage prepaid, to the entities at the addresses indicated below and to the entities listed on the Bankruptcy Rule 2002 Master Service List attached hereto as <u>Attachment A</u> at the addresses listed therein. ¹

McGuireWoods LLP World Trade Center 101 West Main Street, Suite 9000 Norfolk, VA 23510-1655 Attn: Douglas M. Foley, Esq.

McGuireWoods LLP One James Center 901 East Cary Street Richmond, Virginia 23219 Attn: Dion W. Hayes, Esq.

Skadden Arps, Slate Meagher & Flom LLP One Rodney Square Box 636 Wilmington, Delaware 19899 Attn: Gregg Galardi, Esq.

Attorneys for Circuit City Stores, Inc.

Office of the United States Trustee 701 E. Broad Street, Suite 4304 Richmond, VA 23219 Attn: Robert B. Van Arsdale, Esq.

/s/ Henry (Toby) P. Long, III

The attached Exhibits are voluminous and have been served on the Debtors and the U.S. Trustee. For all other parties, Taubman will provide the attached Exhibits upon request.

<u>Attachment A</u> Bankruptcy Rule 2002 Master Service List Andrew S Conway Esq 200 E Long Lake Rd Ste 300 Bloomfield Hills, MI 48304 Timothy F Brown Esq Mary Joanne Dowd Esq Christopher J Giaimo Esq Arent Fox LLP 1050 Connecticut Ave NW Washington, DC 20036

Darryl S Laddin Frank N White Arnall Golden Gregory LLP 171 17th St NW Ste 2100 Atlanta, GA 30363-1031 Mark Browning Assistant Attorney General Bankruptcy & Collections Division PO Box 12548 Austin, TX 78711-2548

Anne Milgram Attorney General of New Jersey Richard J Hughes Justice Complex PO Box 106 25 Market St Trenton, NJ 08625-0119 Richard F Stein Attorney General of the United States Main Justice Building Rm 5111 10th St and Constitution Ave NW Washington, DC 20530

Robert K Coulter Attorney General of the United States Main Justice Building Rm 5111 10th St and Constitution Ave NW Washington, DC 20530 Robert P McIntosh Attorney General of the United States Main Justice Building Rm 5111 10th St and Constitution Ave NW Washington, DC 20530

Justin D Leonard Ball Janik LLP 101 SW Main St Ste 1100 Portland, OR 97204 Constantinos G Panagopoulos Esq Charles W Chotvacs Esq Ballard Spahr Andrews & Ingersoll LLP 601 13th St NW Ste 1000 South Washington, DC 20005 David L Pollack Esq Jeffrey Meyers Esq Jesse N Silverman Esq Ballard Spahr Andrews & Ingersoll LLP Mellon Bank Ctr 51st Fl 1735 Market St Philadelphia, PA 19103

Mitchell B Weitzman Esq Bean Kinney & Korman PC 2300 Wilson Blvd 7th Fl Arlington, VA 22201

Ernie Zachary Park Bewley Lassleben & Miller LLP 13215 E Penn St Ste 510 Whittier, CA 90602-1797 Michael W Malter Esq Julie H Rome Banks Esq Binder & Malter LLP 2775 Park Ave Santa Clara, CA 95050

Regina Stango Kelbon Esq John Lucian Esq Blank Rome LLP One Logan Sq Philadelphia, PA 19103

William H Casterline Jr Esq Jeremy B Root Esq Blankingship & Keith PC 4020 University Dr Ste 300 Fairfax, VA 22030

Wanda Borges Esq Borges & Associates LLC 575 Underhill Blvd Ste 118 Syosset, NY 11791 Kenneth C Johnson Andria M Beckham Bricker & Eckler LLP 100 S Third St Columbus, OH 43215

Craig C Chiang Esq Buchalter Nemer A Professional Corporation 333 Market St 25th Fl San Francisco, CA 94105-2126 Ruth Weinstein Canon USA Inc 1 Canon Plz Lake Success, NY 11042 David K Spiro Esq Neil E McCullagh Esq Cantor Arkema PC PO Box 561 1111 E Main St 16th Fl Richmond, VA 23218-0561

John J Lamoureux Esq Carlton Fields PA 4221 W Boy Scout Blvd 10th Fl Tampa, FL 33607-5736

Scott P Carroll Esq Carroll & Carroll PLLC 831 E Morehead St Ste 440 Charlotte, NC 28202 Daniel T Powers Chatham County Tax Commissioner PO Box 8321 Savannah, GA 31412

Augustus C Epps Jr Esq Michael D Mueller Esq Jennifer M McLemore Esq Christian & Barton LLP 909 E Main St Ste 1200 Richmond, VA 23219 Albert A Ciardi III Esq Thomas D Bielli Esq Ciardi Ciardi & Astin PC One Commerce Sq Ste 1930 2005 Market St Philadelphia, PA 19103

G David Dean Esq Cole Schotz Meisel Forman & Leonard PA 300 E Lombard St Ste 2000 Baltimore, MD 21202 Karen C Bifferato Esq Christina M Thompson Esq Connolly Bove Lodge & Hutz LLP PO Box 2207 1007 N Orange St Wilmington, DE 19899

Min Park Esq Connolly Bove Lodge & Hutz LLP 1875 Eye St NW 11th Fl Washington, DC 20006 James Donaldson Core Properties Inc 831 E Morehead St Ste 445 Charlotte, NC 28202 Jess R Bressi Esq Cox Castle & Nicholson LLP 19800 MacArthur Blvd Ste 500 Irvine, CA 92612 Ann E Schmitt Culbert & Schmitt PLLC 30C Catoctin Cir SE Leesburg, VA 20175

Eric C Cotton Esq Developers Diversified Realty Corporation PO Box 227042 3300 Enterprise Pkwy Beachwood, OH 44122 William R Hill Eric A Handler Donahue Gallagher Woods LLP 300 Lakeside Dr Ste 1900 Oakland, CA 94612

Peter N Tamposi Donchess Notinger & Tamposi 547 Amherst St Ste 204 Nashua, NH 3063 Rudolph J Di Massa Jr Esq Matthew E Hoffman Esq Duane Morris LLP 30 S 17th St Philadelphia, PA 19103

Roy M Terry Jr Esq John C Smith Esq Elizabeth L Gunn Esq Durrette Bradshaw PLC 600 E Main St 20th Fl Richmond, VA 23219

Lee Sudakoff Enterprise Asset Management Inc 521 Fifth Ave Ste 1804 New York, NY 10175

Gay Richey Sr Credit Manager Envision Peripherals Inc 47490 Seabridge Dr Fremont, CA 94538

Michael S Kogan Ervin Cohen & Jessup LLP 9401 Wilshire Blvd 9th Fl Bevery Hills, CA 90212 Christopher M Alston Foster Pepper PLLC 1111 Third Ave Ste 3400 Seattle, WA 98101 Ellen A Friedman Esq Friedman Dumas & Springwater LLP 150 Spear St Ste 1600 San Francisco, CA 94105

David G Reynolds Esq Glass & Reynolds PO Box 1700 Corrales, NM 87048 Christine D Lynch Esq Peter D Bilowz Esq Goulston & Storrs PC 400 Atlantic Ave Boston, MA 02110-3333

Jeffrey A Krieger Esq Greenberg Glusker Fields Claman & Machtinger LLP 1900 Avenue of the Stars Ste 2100 Los Angeles, CA 90067-4590

Daniel J Ansell Esq Greenberg Traurig LLP 200 Park Ave New York, NY 10166

Howard J Berman Esq Greenberg Traurig LLP 200 Park Ave New York, NY 10166 Bill Ray Hamilton Beach Brands Inc 4421 Waterfront Dr Glen Allen, VA 23060

Paul Rubin Herrick Feinstein LLP Two Park Ave New York, NY 10016 Lawrence J Hilton Hewitt & O Neil LLP 19900 MacArthur Blvd Ste 1050 Irvine, CA 92612 Jennifer V Doran Esq Hinckley Allen & Snyder LLP 28 State St Boston, MA 2109 Michael P Falzone Esq Sheila deLa Cruz Esq Hirschler Fleischer PC PO Box 500 Richmond, VA 23218-0500

Scott R Kipnis Esq Rachel N Greenberger Esq Nicholas B Malito Esq Hofheimer Gartlir & Gross LLP 530 Fifth Ave New York, NY 10036

Richard E Lear Holland & Knight LLP 2099 Pennsylvania Ave NW Ste 100 Washington, DC 20006

Seth A Drucker Esq Honigman Miller Schwartz and Cohn LLP 2290 First National Bldg 660 Woodward Ave Detroit, MI 48226 Benjamin C Ackerly JR Smith Henry Toby P Long III Hunton & Williams LLP Riverfront Plz E Tower 951 E Byrd St Richmond, VA 23219-4074

J Eric Crupi Hunton & Williams LLP 1900 K St NW Washington, DC 20006 Michael S Held Esq Hunton & Williams LLP 1445 Ross Ave Ste 3700 Dallas, TX 75202-2799

Robert S Westermann Esq Hunton & Williams LLP Riverfront Plz E Tower 951 E Byrd St Richmond, VA 23219-4074

David M Poitras PC Jeffer Mangels Butler & Marmaro LLP 1900 Avenue of the Stars 7th Fl Los Angeles, CA 90067 John Marshall Collins Esq John Marshall Collins PC 50 W San Fernando St Ste 400 San Jose, CA 95113 Eric C Rusnak K&L Gates LLP 1601 K St NW Washington, DC 20006-1600

Marc Barreca K&L Gates LLP 925 Fourth Ave Ste 2900 Seattle, WA 98104-1158 Steven H Newman Esq Katsky Korins LLP 605 Third Ave 16th Fl New York, NY 10158

c o Brian D Huben c o Thomas J Leanse c o Dustin P Branch Katten Muchin Rosenman LLP 2029 Century Park E Ste 2600 Los Angeles, CA 90067-3012

Paul K Campsen Esq Kaufman & Canoles 150 W Main St Ste 2100 Norfolk, VA 23510

James S Carr Esq Robert L LeHane Esq Kelley Drye & Warren LLP 101 Park Ave New York, NY 10178

James A Pardo Jr Thaddeus D Wilson King & Spalding LLP 1180 Peachtree St Atlanta, GA 30309

Heather D Dawson Esq Kitchens Kelly Gaynes PC 11 Piedmont Ctr Ste 900 3495 Piedmont Rd NE Atlanta, GA 30305

Michael L Tuchin Klee Tuchin Bogdanoff & Stern LLP 1999 Avenue of the Stars 39th Fl Los Angeles, CA 90067-6049 Jeffrey Kurtzman Esq Klehr Harrison Harvey Branzburg & Ellers LLP 260 S Broad St Philadelphia, PA 19102 Anthony J Cichello Esq Krokidas & Bluestein LLP 600 Atlantic Ave Boston, MA 2210

Terrance A Hiller Jr Esq David M Blau Esq Kupelian Ormond & Magy PC 25800 Northwestern Hwy Ste 950 Southfield, MI 48075 Michael A Condyles Esq Loc Pfeiffer Esq Peter J Barrett Esq Kutak Rock LLP 1111 E Main St Ste 800 Richmond, VA 23219-3500

Ian S Landsberg Esq Landsberg Margulies LLP 16030 Ventura Blvd Ste 470 Encino, CA 91436 Josef S Athanas Latham & Watkins LLP Sears Tower Ste 5800 233 S Wacker Dr Chicago, IL 60606

Ronald K Brown Jr Law Offices of Ronald K Brown Jr 901 Dove St Ste 120 Newport Beach, CA 92660 Bruce H Matson LeClairRyan A Professional Corporation Riverfront Plz E Tower 951 E Byrd St Richmond, VA 23218-2499

Jeremy S Friedberg Esq Gordon S Young Esq Leitess Leitess Friedberg & Fedder PC One Corporate Ctr 10451 Mill Run Cir Ste 1000 Owings Mills, MD 21117

Larry Stopol Esq Levy Stopol & Camelo LLP 1425 RexCorp Plz Uniondale, NY 11556-1425 Samuel S Oh Esq Lim Ruger & Kim LLP 1055 W Seventh St Ste 2800 Los Angeles, CA 90017 Diane W Sanders Linebarger Goggan Blair & Sampson LLP PO Box 17428 1949 S IH 35 78741 Austin, TX 78760

Elizabeth Weller Linebarger Goggan Blair & Sampson LLP 2323 Bryan St Ste 1600 Dallas, TX 75201 Bradford F Englander Esq Brian M Nestor Esq Linowes and Blocher LLP 7200 Wisconsin Ave Ste 800 Bethesda, MD 20814

Lionel J Postic Esq Lionel J Postic PC 125 Townpark Dr Ste 300 Kennesaw, GA 30144 Anne M Magruder Esq Leon Koutsouftikis Esq Magruder Cook Carmody & Koutsouftikis 1889 Preston White Dr Ste 200 Reston, VA 20191

Clement J Farley Angela Sheffler Abreu McCarter & English LLP Four Gateway Ctr 100 Mulberry St Newark, NJ 07102-4096

Michael Reed McCreary Veselka Bragg & Allen PC PO Box 1269 Round Rock, TX 78680

Geoffrey T Raicht Esq McDermott Will & Emery LLP 340 Madison Ave New York, NY 10173-1922 Karla L Palmer Esq McDermott Will & Emery LLP 600 13th St NW Washington, DC 20005-3096 Mary E Olden Esq Andre K Campbell Esq Sean Thomas Thompson Esq McDonough Holland & Allen PC 555 Capitol Mall Ste 950 Sacramento, CA 95814

John G McJunkin Esq McKenna Long & Aldridge LLP 1900 K St NW Washington, DC 20006

John G McJunkin Esq J David Folds McKenna Long & Alridge LLP 1900 K St NW Washington, DC 20006

Kevin M Newman Esq Menter Rudin & Trivelpiece PC 308 Maltbie St Ste 200 Syracuse, NY 13204-1498

Quincy Ctr Plaza Michael J Sawyer PO Box 55888 1385 Hancock St Quincy, MA 2169

Michelle Leeson CFCA PO Box 25300 Bradenton, FL 34206-5300

Michelle Leeson CFCA 819 US 301 Blvd W Bradenton, FL 34205 John L Senica Miller Canfield Paddock and Stone PLC 225 W Washington Ste 2600 Chicago, IL 60606

Attn Richard M Maseles Missouri Department of Revenue Bankruptcy Unit PO Box 475 Jefferson City, MO 65105-0475 Brian Atteberry Mitsubishi Digital Electronics America Inc AV Division 9351 Jeronimo Rd Irvine, CA 92656 Andrew Herenstein Monarch Alternative Capital LP 535 Madison Ave New York, NY 10022 Neil E Herman Esq Morgan Lewis & Bockius LLP 101 Park Ave New York, NY 10178-0600

Deborah H Devan Esq Neuberger Quinn Gielen Rubin & Gibber PA One South St 27th Fl Baltimore, MD 21202-3282 Michael J Sage Esq Karyn B Zeldman Esq O Melveny & Myers LLP Times Square Tower 7 Times Square New York, NY 10036

Bonnie Holly Office of Joe G Tedder CFC Deliquency and Enforcement PO Box 2016 Bartow, FL 33831-2016 Timothy A Bortz
Office of Unemployment Compensation Tax Services
Dept of Labor and Industry Reading Bankruptcy &
Compliance Unit
625 Cherry St Rm 203
Reading, PA 19602-1184

Michael S Fox Esq Frederick J Levy Esq Olshan Grundman Frome Rosenzweig & Wolosky LLP Park Avenue Tower 65 E 55th St New York, NY 10022

Raymond W Battaglia Oppenheimer Blend Harrison & Tate Inc 711 Navarro 6th Fl San Antonio, TX 78205

Scott A Stengel Esq Jonathan P Guy Esq Orrick Herrington & Sutcliffe LLP Columbia Ctr 1152 15th St NW Washington, DC 20005-1706

R Timothy Bryan Alan M Noskow Patton Boggs LLP 8484 Westpark Dr 9th Fl McLean, VA 22102 Elizabeth Banda Perdue Brandon Fielder Collins & Mott LLP PO Box 13430 Arlington, TX 76094-0430 Stephen W Spence Esq Scott L Adkins Esq Phillips Goldman & Spence PA 1200 N Broom St Wilmington, DE 19806

Robert Somma Esq Laura A Otenti Esq Posternak Blankstein & Lund LLP Prudential Tower 800 Boylston St Boston, MA 2199

William C Crenshaw Esq Powell Goldstein LLP 901 New York Avenue NW Third Fl Washington, DC 20001

Brian Sirower Esq Lori L Winkelman Esq Catherine M Guastello Esq Quarles & Brady LLP Renaissance One Two N Central Ave Phoenix, AZ 85004-2391

Catherine M Guastello Esq Quarles & Brady LLP Two N Central Ave Phoenix, AZ 85004

Faye B Feinstein Esq Christopher Combest Esq Quarles & Brady LLP 500 W Madison St Ste 3700 Chicago, IL 60661 Michael F McGrath Esq Ravich Meyer Kirkman McGrath Nauman & Tansey PA 4545 IDS Ctr 80 S Eighth St Minneapolis, MN 55402

Catherine L Strauss Regency Centers Regency Corporate Counsel 8044 Montgomery Rd Ste 520 Cincinnati, OH 45236

David S Berman Riemer & Braunstein LLP Three Ctr Plz 6th Fl Boston, MA 2108 Fred B Ringel Esq Robinson Brog Leinwand Greene Genovese & Gluck PC 1345 Avenue of the Americas New York, NY 10105

Douglas D Kappler Esq Robinson Diamant & Wolkowitz 1888 Century Park E Ste 1500 Los Angeles, CA 90067

Ronald M Tucker Esq 225 W Washington St Indianapolis, IN 46204 c o James V Lombardi III Ross Banks May Cron & Cavin PC 2 Riverway Ste 700 Houston, TX 77056

Nancy A Washington Esq Saiber LLC One Gateway Ctr 13th Fl Newark, NJ 7102 William A Gray C Thomas Ebel Sands Anderson Marks & Miller PO Box 1998 801 E Main St Ste 1800 Richmond, VA 23218-1998

C Thomas Ebel Esq William A Gray Esq Peter M Pearl Esq Lisa Taylor Hudson Esq Sands Anderson Marks & Miller PC 801 E Main St Richmond, VA 23219

Christopher R Belmonte Esq Pamela A Bosswick Esq Abigail Snow Esq Satterlee Stephens Burke & Burke LLP 230 Park Ave New York, NY 10169

Edith K Altice Esq Saul Ewing LLP Lockwood Pl 500 E Pratt St Ste 900 Baltimore, MD 21202-3171

Jeremy W Ryan Esq Saul Ewing LLP PO Box 1266 222 Delaware Ave Wilmington, DE 19801 Lawrence S Burnat Esq J Carole Thompson Hord Esq Schreeder Wheeler & Flint LLP 1100 Peachtree St NE Ste 800 Atlanta, GA 30309 Michael L Cook David M Hillman Meghan M Breen Schulte Roth & Zabel LLP 919 Third Ave New York, NY 10022

William J Factor Esq Seyfarth Shaw LLP 131 S Dearborn St Ste 2400 Chicago, IL 60603 Brian P Hall Esq Smith Gambrell & Russell LLP Ste 3100 Promenade II 1230 Peachtree St NE Atlanta, GA 30309

Lloyd B Sarakin Sony Electronics Inc 1 Sony Dr MD No 1E 4 Park Ridge, NJ 7656 Paul Resnick Southwinds Ltd 5900 Wilshire Blvd Ste 2600 Los Angeles, CA 90036

Steven J Adams Esq Stevens & Lee PC 111 N 6th St Reading, PA 19603 Jaime S Dibble Stinson Morrison Hecker LLP 1150 18th St NW Ste 800 Washington, DC 20036-3816

Mark Stromberg Stromberg & Associates PC Two Lincoln Ctr 5420 LBJ Fwy Ste 300 Dallas, TX 75240

Eric D Goldberg Stutman Treister & Glatt PC 1901 Avenue of the Stars 12th Fl Los Angeles, CA 90067 Jeffrey J Graham Taft Stettinius & Hollister LLP One Indiana Sq Ste 3500 Indianapolis, IN 46204 Mark K Ames Jeffrey Scharf Taxing Authority Consulting Services PC PO Box 771476 Richmond, VA 23255

Richard T Davis The Cafaro Company PO Box 2186 2445 Belmont Ave Youngstown, OH 44504-0186

David A Greer Esq The Law Offices of David A Greer PLC 500 E Main St Ste 1225 Norfolk, VA 23510

Mike Lynch Travelers Account Resolution One Tower Sq 5MN Hartford, CT 6183

c o Urban Retail Properties LLC UrbanCal Oakland II LLC 900 N Michigan Ave Ste 900 Chicago, IL 60611

Susan R Sherrill Beard US Securities and Exchange Commission Atlanta Regional Office Ste 1000 3475 Lenox Rd NE Atlanta, GA 30326-1232

Angelique Electra Vonage Holdings Inc 23 Main St Holmdel, NJ 7733

Malcolm M Mitchell Jr Suparna Banerjee Kara D Lehman Vorys Sater Seymour and Pease LLP 277 S Washington St Ste 310 Alexandria, VA 22314

Lei Lei Wang Ekvall Esq Weiland Golden Smiley Wang Ekvall & Strok LLP 650 Town Ctr Dr Ste 950 Costa Mesa, CA 92626 Jenny J Hyun Esq Weingarten Realty Investors 2600 Citadel Plz Dr Houston, TX 77008 Kevin G Hroblak Esq Whiteford Taylor Preston LLP 7 Saint Paul St Baltimore, MD 21202

H Jason Gold Esq Dylan G Trache Esq Wiley Rein LLP 7925 Jones Branch Dr Ste 6200 McLean, VA 22102 William H Schawrzschild III Williams Mullen Two James Ctr 16th Fl 1021 E Cary St PO Box 1320 Richmond, VA 23218-1320

Christopher A Camardello Winthrop & Weinstine PA 225 S Sixth St Ste 3500 Minneapolis, MN 55402 Jeffrey L Tarkenton Todd D Ross Womble Carlyle Sandridge & Rice PLLC 1401 Eye St NW Ste 700 Washington, DC 20005

Neil P Goldman Esq John P Van Beek Esq Young Goldman & Van Beek PC 510 King St Ste 416 Alexandria, VA 22313